

INSTRUCTIONS FOR PREPARING
"REPORT PRIOR TO RESTORATION OF BALANCES"

General

The appropriation title and symbol will be identified at the top of the report. In cases where a restoration is necessary before an additional transfer can be made to a transfer appropriation account, the report should cover both the parent account and the transfer account involved, and both titles and symbols will be entered at the top of the report. The figures reported should be the combined amounts for the two accounts. Figures will be stated in dollars, except that cents will be reported whenever all obligations on hand are ready for payment.

Section A. Status of the Account

The column headings for Section A must be completed as indicated; the date over the second column heading will be the date through which the figures shown are complete, and is referred to herein as the "reporting date."

The first column of Section A should contain the postclosing figures on the latest report on balances under section 1311 of the Supplemental Appropriation Act, 1955. If the report is to accompany a certification report, this column will contain amounts included on the preceding year's report.

Line 1. Undisbursed balance. Report the undisbursed balance, stated on a checks-issued basis.

Line 2. Unpaid obligations. Report the obligations incurred which have not yet been paid (including accounts payable and vouchers in transit).

Line 3. Reimbursements and refunds receivable (deduct). Report the reimbursements and refunds receivable which are "collectible as repayments" under 31 U. S. C. 701(c). This figures must be net of recorded reserves for losses on possible uncollectible items.

Line 4. Net obligated balance. Line 2 minus line 3.

Line 5. Restoration needed. Line 4 minus line 1.

Line 6. Available unrestored balance. Enter the amount available under the law for restoration to the account. (Do not include balances written off from the former Treasury account for "Payment of certified claims" (20X1850) unless the report relates to a restoration

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which is in effect an adjustment of the amount previously written off from that account. In these cases, a footnote will indicate the portion of the sum on line 6 which is available as a correction of the writeoff from the former 20X1850 account.)

The only accounts to be covered here are those "for the same general purpose", ordinarily those with symbols and titles that match the account named at the head of the report. If any other account is included here a footnote must indicate its symbol and title, its unrecovered balance, and why the agency considers it to be available for the same general purpose.

Section B. Transactions Affecting Status of the Account

Line 7. Additions to (/) or reductions in (-) obligations. Report the differences between the obligations as recorded and reported as of the preceding June 30, and the amounts at which those obligations have been paid, including any obligations not previously recorded. The narrative explanation should include an analysis, for the stations or allotments reporting large amounts, of the portion resulting from unrecorded obligations and the portion resulting from failure to estimate accurately.

Line 8. Returns from or advances to allocation accounts (/ or -). Report on this line, in the case of a parent account, any additional allocations made to allocation accounts (transfer appropriation accounts) as a plus entry and any returns of allocations as a negative entry. In the case of a report for an allocation account, enter any additional allocations received as a negative entry and any returns of allocations as a plus entry.

Line 9. Additional bad debt provision (/) or reimbursements and refunds (-). Enter on this line any factors affecting the status of the account arising as a result of transactions relating to reimbursements; refunds, or other collections. Collections not previously anticipated, collections in excess of the amounts anticipated, and additions to receivables will be reported as a negative entry. Writeoffs of receivables (other than those charged to reserves for losses previously established) and any additional establishment of reserves for losses on receivables will be reported as a plus item.

Line 10. Withdrawals (/) or restorations (-). Report any restorations of balances which have taken place thus far during the fiscal year, less the withdrawals, if any, which have been accomplished during the year.

Line 11. Other. If there are any other changes affecting the status of the account not accounted for in the preceding lines, report them here and give a full explanation below. This line must not be used for a combination of factors which are provided for on the other lines.

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Line 12. Restoration needed as of reporting date (/). Sum of lines 7 through 11.

A narrative explanation of the circumstances that require the restoration will follow the figures explained above. The explanation should indicate to the extent practicable the steps being taken to minimize the need for similar restorations in the future and give such explanations as are required to clarify certain line entries as indicated in the instructions above.